

THOMAS P. O'BRIEN
 United States Attorney
 SANDRA R. BROWN
 Assistant United States Attorney
 Chief, Tax Division
 JOSEPH P. WILSON (SBN 228180)
 Assistant United States Attorney
 Federal Building, Suite 7211
 300 North Los Angeles Street
 Los Angeles, California 90012
 Telephone: (213) 894-4961
 Facsimile: (213) 894-0115
 E-mail: Joseph.P.Wilson@usdoj.gov

Attorneys for United States of America

UNITED STATES DISTRICT COURT
 CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	Case No. SA CV 08-901 DOC (RNBx)
Petitioner,)	
vs.)	ORDER TO SHOW CAUSE
ENRICO U. BALCOS,)	
Respondent.)	

Upon the Petition and supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its *prima facie* case for judicial enforcement of the subject Internal Revenue Service ("IRS" and "Service") summons. *See United States v. Powell*, 379 U.S. 48, 57-58, 85 S. Ct. 248, 13 L. Ed. 2d 112 (1964); *see also, Crystal v. United States*, 172 F.3d 1141, 1143-44 (9th Cir. 1999); *United States v. Jose*, 131 F.3d 1325, 1327 (9th Cir. 1997); *Fortney v. United States*, 59 F.3d 117, 119-20 (9th Cir. 1995) (the Government's *prima facie* case is typically made through the sworn declaration

1 of the IRS agent who issued the summons); *accord*, United States v. Gilleran,
 2 992 F.2d 232, 233 (9th Cir. 1993).

3 Therefore, **IT IS ORDERED** that Respondent appear before this District Court
 4 of the United States for the Central District of California, in Courtroom No. _9D_,

5 ☐ United States Courthouse
 6 312 North Spring Street, Los Angeles, California, 90012

7 ☐ Roybal Federal Building and United States Courthouse
 8 255 E. Temple Street, Los Angeles, California, 90012

9 ☒ Ronald Reagan Federal Building and United States Courthouse
 10 411 West Fourth Street, Santa Ana, California, 92701

11 ☐ Brown Federal Building and United States Courthouse
 12 3470 Twelfth Street, Riverside, California, 92501

13 on October 6, 2008, at 8:30 a.m.,

14 and show cause why the testimony and production of books, papers, records, and other
 15 data demanded in the subject Internal Revenue Service summons should not be
 16 compelled.

17 **IT IS FURTHER ORDERED** that copies of this Order, the Petition,
 18 Memorandum of Points and Authorities, and accompanying Declaration be served
 19 promptly upon Respondent by any employee of the Internal Revenue Service or the
 20 United States Attorney's Office, by personal delivery or by certified mail.

21 **IT IS FURTHER ORDERED** that within ten (10) days after service upon
 22 Respondent of the herein described documents, Respondent shall file and serve
 23 a written response, supported by appropriate sworn statements, as well as any desired
 24 motions. If, prior to the return date of this Order, Respondent files a response with the
 25 Court stating that Respondent does not desire to oppose the relief sought in the Petition,
 26 nor wish to make an appearance, then the appearance of Respondent at any hearing
 27 pursuant to this Order to Show Cause is excused, and Respondent shall be deemed to
 28 have complied with the requirements of this Order.

1 **IT IS FURTHER ORDERED** that all motions and issues raised by the
2 pleadings will be considered on the return date of this Order. Only those issues raised
3 by motion or brought into controversy by the responsive pleadings and supported by
4 sworn statements filed within ten (10) days after service of the herein described
5 documents will be considered by the Court. All allegations in the Petition
6 not contested by such responsive pleadings or by sworn statements will be deemed
7 admitted.

8
9 DATED: This 4th day of September, 2008.

10 
11 _____

12 UNITED STATES DISTRICT JUDGE
13
14

15 Presented By:

16 THOMAS P. O'BRIEN
17 United States Attorney

18 SANDRA R. BROWN
19 Assistant United States Attorney
20 Chief, Tax Division

21 _____
22 JOSEPH P. WILSON
23 Assistant United States Attorney
24 Attorney for the United States of America
25
26
27
28